Gazette No. 42, dated 25th October 1955.

PART III

Rules under the Banking Companies Act 1949 (Act X of 1949) as amended by the Banking Companies Act, 1953.

In exercise of the Powers conferred by section 146 of the Indian Companies Act, 1913 and section 45 (b), 45 g, 45 N (2) and 45 (n) of the Banking Companies Act 1949 as amended by Act LII of 1953, the High Court of Travancore-Cochin has been pleased to make the following rules, in supersession of the rules made prior to the Amendment Act LII of 1953.

1. *Short title, commencement and application.* These rules shall be called the Banking Companies Rules, Travancore-Cochin 1955 and shall come into force at once and shall apply to all proceedings under the Banking Companies Act.

2. *Repeal.* All rules framed under the Banking Companies Act prior to these rules stand cancelled.

3. *Definition.* In these rules unless the context or subject matter otherwise requires

(*a*) 'Act' means the Banking Companies Act 1949 (X of 1949) as amended from time to time.

(*b*) 'Company' means a Company to which the provisions of the Act apply.

(*c*) 'Liquidator' means the Court Liquidator appointed under section 38 A (1) of the Act or any person duly performing his functions.

4. *General Headings.* Applications under Part III or part III-A of the Banking Companies Act, 1949 shall be instituted in the matter of the Act and in the matter of the Banking Company and where necessary in the matter of the Act under which the Banking Company has been ordered to be wound up.

5. *Presentation and hearing of petitions under Part III or III A of the Act.* An application under any of the Sections of Part III or Part III-A of the Act shall be made by petition which shall be signed and verified in the same manner as a plaint. The petition shall be supported by an affidavit and shall be presented to the Judge taking Company winding up matters or to such other Judge as the Chief Justice may direct. The Judge shall hear the said application and pass such orders and give such directions as he deems proper, including directions for notice of the petition being given to such person or persons as may seem to him likely to be affected by the proceedings.

6. *Notice of petition.* Where a notice is directed to be given to any party, it shall be served together with a copy of the petition and the petition shall not be heard until fourteen days after the service of the notice, unless the Judge otherwise directs.

7. *Applications in winding up to be by petition.* Applications for the determination of all questions of priorities and all other questions whatsoever, whether of law or fact, which may relate to or arise in the course of the winding up of the Banking Company, shall be made by petition. The petition shall contain a statement of facts relied on and the nature of the relief asked for the petition shall be signed and verified in the same manner as a plaint.

8. *Notice of petition.* Petitions mentioned in the last preceding rule shall be presented to the Judge for the time being dealing with the proceedings for the

winding up of the Banking Company or to such other Judge as the Chief Justice may direct. The Judge shall direct notice of the petition to be given to the respondent or such person or persons as may seem to him likely to be affected by the proceedings. Such notice shall be served together with a copy of the petition and the petition shall not be heard until fourteen days after service of the notice, unless the Judge otherwise directs.

9. *Affidavit in answer.* An answer to the petition mentioned in rule 7 shall be made by filing an affidavit and a copy thereof shall be furnished to the petitioner or his advocate at least two clear days before the returnable date of the notice.

10. *Directions for hearing of the petition.* On the date fixed for the hearing of the petition, the Court may proceed to hear the petition or give such directions as it may think proper as to discovery and inspection, examination of witnesses in Court or in Chambers, taking of evidence by affidavit or otherwise and generally for the speedy determination of the petition.

11. *Transfer of suits and proceedings to the High Court.* When the Liquidator submits to the Court a report under section 45-C (2) of the Act, he shall apply to the Judge for the time being dealing with the proceedings for the winding up of the Banking Company or to such other Judge as the Chief Justice may direct, for directions as to the parties to whom notice may be given and the date and time for holding an inquiry whether or not the suits and proceedings mentioned in the report should be transferred to the High Court. The notice shall contain particulars of the suit or proceedings in which the party may be concerned and require him to appear and show cause why it should not be transferred to the High Court. The notice shall be served fourteen days before the date appointed for holding the inquiry.

12. *Affidavit in reply.* Any party desiring to oppose the transfer of the suit or proceeding to the High Court shall file an affidavit and furnish a copy thereof to the Liquidator or his advocate, at least two clear days before the returnable date of the notice.

13. *List of debtors.* When the Liquidator files in the Court list of debtors under Section 45-D (1) of the Act, he shall obtain an appointment from the Judge for the time being dealing with the proceedings for the winding up of the Banking Company or from such other Judge as the Chief Justice may direct, to settle the same and shall give notice in writing of such appointment to every person mentioned in such list. The notice shall contain such of the particulars mentioned in the list of debtors as are applicable to such person. In case any variation or addition to such list is made by the Liquidator a similar notice in writing shall be given to every person to whom such variation or addition applies. All such notices shall be served four weeks before the date appointed to settle such list, variation or addition.

14. *Service of notice.* Service of notice upon the debtors shall be effected by sending the notice through the post by a Registered letter or if the Judge so directs under certificate of posting. The notice shall be addressed to the party to his last known address or place of abode and such notice shall be considered as served at the time the same ought to be delivered in due course of delivery by Post Office and notwithstanding the same may be returned by the Post Office.

15. *Affidavit in reply.* If the debtor desires to show cause against the inclusion of his name in the list of debtors, he shall file an affidavit and furnish a copy thereof to the Liquidator or his advocate at least seven clear days before the day appointed for the settlement of the list.

16. (1) *Settlement of the list of debtors.* On the date fixed for settlement of the list of debtors the Court may settle the list or such part thereof as it may think proper. If the Court is of opinion that it is not immediately possible to adjudicate upon any particular debt mentioned in the list, it may give such directions as it may think proper as to discovery and inspection, examination of witnesses in Court or in Chambers, taking of evidence by affidavit or otherwise and generally for the speedy adjudication of the debt. The Court may in a special case refer to the Liquidator to a regular suit.

16. (2) The certificate under Section 45-D (6) shall be in Form No. 1 attached to these rules.

17. *Liquidator appointed by the court to report if he contests claims of depositors.* If the Liquidator appointed by the Court desires to contest a claim shown in the books of the Company as due to a depositor, on the ground that there is reason for doubting the correctness of any particular entry in the books, he shall make a report to the Judge for the time being dealing with the proceedings for the winding up of the Banking Company or to such other Judge as the Chief Justice may direct, stating his reasons for doubting the correctness of such entry; and if, upon such report the Court is satisfied that there is *prima facie* reason for doubting the correctness of the entry, the Judge may cause notice to be given to the depositor concerned to come in and prove his claim.

18. *Register of suits in winding up matters.* Suits in respect of claims made by or against any Banking Company in liquidation including claims by or against any of its Branches in India shall be entered in a separate Register to be maintained by the Office and shall be treated as expedited suits. If such suits have been filed before the date of the order for winding up, the Liquidator shall furnish to the Office a list of such suits.

19. *Hearing of suits and matters.* All suits referred to in the preceding rule and all matters and proceedings connected with the suits shall be heard by the Judge for the time being dealing with the proceedings for the winding up of the Banking Company or by such other Judge as the Chief Justice may direct.

20. *Procedure in such suits.* Where the suit is filed as a summary suit, the procedure prescribed for summary suits shall be followed. In all other cases the suit shall be filed as a long cause and the following procedure shall be followed:

Within ten days of the service of the writ of summons or such longer period as the Judge may direct on the application of the plaintiff in that behalf, the plaintiff shall take out a summons for directions and the Judge shall give such directions as he may think proper as to filing the written statement and counter-claim if any, or points of defence, discovery, inspection, examination of witnesses in Court or in Chambers, taking of evidence by affidavit or otherwise and generally for the speedy determination of the suit.

21. *Application for inspection of records.* The Reserve Bank of India may apply to the Judge for the time being dealing with the proceedings for the winding up of the Banking Company or to such other Judge as the Chief Justice may direct, for permission to inspect the records of the Banking Company, and such permission may be granted by the Judge in his discretion.

22. *Appeals.* Rules relating to appeals contained in these Rules shall apply *mutatis mutandis* to appeal under sub-section 1 of section 45-N of the Act.

23. *Presentation of complaints and issue of process.* Proceedings under section 45-J of the Act shall commence with a complaint being presented by the Liquidator

to such Judge as the Chief Justice may direct. On presentation of the complaint the Judge may issue a summons or a bailable or nonbailable warrant against the accused and shall fix a date for the trial, or may, if he thinks fit, postpone the issue of process for compelling the attendance of the person complained against and may direct an inquiry or investigation to be made by the Police or by such other person as he thinks fit, or may dismiss the complaint as he may in his discretion think fit.

24. All complaints shall be filed in the Filing Section and all processes shall issue from the Office.

25. *What offences to be tried summarily.* Offences punishable under the Indian Companies Act, 1913 (Act VII of 1913), or under the Banking Companies Act, 1949 (Act X of 1949) with imprisonment for a term which does not exceed two years or with fine which does not exceed one thousand rupees may be tried in a summary way.

An offence triable under section 45-J (2) of the Act jointly with the offences mentioned in this rule may also be tried summarily, provided that it is punishable with imprisonment for a term which does not exceed two years or with fine which does not exceed one thousand rupees.

26. *Procedure in summary trials.* (1) Where an offence triable under section 45-J (1) is tried summarily, the procedure provided in the Code of Criminal Procedure for the trial of Summons cases shall so far as it is not inconsistent with the provisions of the Act, be applicable. Where however, the offence to be tried summarily under Section 45-J (1) is tried jointly with an offence under section 45-J (2) the procedure provided in the Code of Criminal Procedure for the trial of Warrant cases shall be applicable, provided that it shall not be necessary to adjourn the case under section 256 (1) of the Code of Criminal Procedure before requiring the accused to enter upon his defence or inquiring of him whether he wishes to further cross-examine any witness whose evidence has been taken.

Procedure in non-summary trials. (2) Where the offences triable under section 45-J are not tried summarily, the procedure provided in the Code of Criminal Procedure for the trial of Warrant cases shall, so far as it is not inconsistent with the provisions of the Act, be applicable.

27. *Bail.* The Court may at any time grant bail to the accused on such terms as it thinks proper.

28. *Accused person to be competent witness.* Any person against whom a complaint is filed by the Liquidator appointed by the Court under these rules shall be a competent witness for the defence and may give evidence on oath in disproof of the charges made against him or any person charged together with him at the same trial:

Provided that—

(a) he shall not be called or examined as a witness except with his consent,

(b) his failure to give evidence shall not be made the subject of any comment by the prosecution or give rise to any presumption against himself or any person charged together with him at the same trial,

(c) he shall not be asked, and if asked shall not be required to answer, any question tending to show that he has committed or been convicted of any offence other than the offence with which he is charged, or is of bad character, unless—

(i) the proof that he has committed or been convicted of such offence is admissible evidence to show that he is guilty of the offence with which he is charged, or

(*ii*) he has personally or by his Advocate asked questions of any witness for the prosecution with a view to establishing his own good character, or has given evidence of his good character, or the nature or conduct of the defence is such as to involve imputations on the character of the prosecutor or of any witness for the prosecution, or

(*iii*) he has given evidence against any other person charged with the same offence.

29. *Compounding of offences.* All offences triable under these rules may be compounded with the leave of the Court.

30. *Appeals against conviction.* (*a*) Any person convicted on a trial held by the High Court in the exercise of its jurisdiction under section 45-J of the Act may appeal to the High Court—

(*i*) against the conviction on any ground of appeal which involves a matter of law only.

(*ii*) with the leave of the Appellate Court or upon the certificate of the Judge who tried the case that it is a fit case for appeal, against the conviction on any ground of appeal which involves a matter of fact only, or a matter of mixed law and fact, or any other ground which appears to the Appellate Court to be a sufficient ground of appeal; and

(*iii*) with the leave of the Appellate Court, against the sentence passed unless the sentence is one fixed by law.

Appeal against acquittal. (b) The Liquidator may appeal to the High Court against any order of acquittal on any ground of appeal which involves a matter of law only.

31. *Period of limitation.* An appeal under the last preceding rule shall be filed within 30 days from the date of the order appealed from. Section 5 of the Indian Limitation Act shall apply to appeals under these rules.

32. *Application to the trial Judge for a certificate.* An application to the Judge who tried the case for a certificate that it is a fit case for appeal may be made either orally at the end of the trial or by petition by giving the grounds on which such certificate is sought and showing that the period of limitation for the appeal has not expired.

33. Appeals shall be filed in the Filing Section.

34. *Memorandum of appeal.* The memorandum of appeal shall be made in the form of a petition in writing, giving the grounds of objection numbered consecutively, and the grounds upon which the leave, if any, of the appellate Court is sought. It shall also show that the appeal is within time and shall be accompanied by a certified copy of the Judgment and the sentence or order of the Court, and also of the certificate of the Judge who tried the case that it is a fit case for appeal, when such certificate has been given.

35. *Procedure of appeals.* On presentation of an appeal, the date of such presentation shall be marked thereon, and it shall be accepted, if within time, and placed on a register of appeals to be kept for the purpose. When an appeal appears to the Taxing Officer to be beyond time, it shall be returned to the party or his Advocate, unless the party or his Advocate applied for it to be placed before the Court for orders.

36. *Admission of appeals.* Applications referred to in the preceding rule, together with the memorandum of appeal in question, and appeals which have been accepted being within time shall be placed for admission before a Division Bench constituted by the Chief Justice and composed of not less than 2 Judges being Judges other than the Judge by whom the original trial was held.

37. *Application for bail in appeals.* Applications for bail shall ordinarily be made to the Appellate Court at the time of admission.

38. *Application for notes of evidence.* Upon admission of an appeal, the appellant shall apply with due diligence for a certified copy of the notes of evidence and of the requisite documentary exhibits, and shall pay the usual charges, unless the Registrar in his discretion thinks fit to dispense with such payment in whole or in part. Certified copies of the notes of evidence or of the documentary exhibits shall not be supplied before admission of an appeal except with the leave of the trial Judge.

39. *Paper books to be prepared by the Appellant.* Appeal paper books shall be prepared by the appellant and shall not be printed except where such printing is directed by the appellate Court.

40. *Contents of paper books.* The appeal paper book shall contain the following papers arranged in two parts in the same volume where practicable in the following orders.

PART I

(1) Complaint.

(2) Charge or charges against the accused in the trial Court.

(3) Notes of evidence including Statement of the accused.

(4) Judgment including sentence or order.

(5) Certificate of the Judge who tried the case, if any,

(6) Order of the Appellate Court granting leave if any,

(7) Memorandum of Appeal.

(8) Order admitting the appeal.

(9) Such other papers as may be deemed necessary by the Registrar.

PART II.

Exhibits.

41. *Filing of paper books.* Within six weeks of the admission of an appeal, where the time has been extended by the Court, the appellant shall file two or more copies of the appeal paper book as may be required by the Registrar in his office, and shall also furnish two copies to the respondent.

42. *Hearing of Appeals.* After the appeal paper books have been filed, the appeal shall be sent down for hearing and final disposal before a Division Bench constituted by the Chief Justice and composed of not less than 2 Judges being Judges other than the Judge by whom the original trial was held.

43. *Procedure on default of filing of paper books.* Where the appellant, after admission of an appeal, does not diligently prosecute the appeal and does not file

copies of the appeal paper book as required, the appeal shall be placed before the Appellate Court for orders. The Appellate Court may dismiss the appeal or pass such order as it may think fit.

44. *Code of Civil Procedure and Code of Criminal Procedure to apply.* The provisions of the Code of Civil Procedure and of the Code of Criminal Procedure, unless inconsistent with these rules shall apply respectively to civil and criminal proceedings under these rules.

45. *Remuneration of the Liquidator.* Unless otherwise ordered by the Judge the Liquidator shall charge fees according to the following scale :—

(a) In the High Court, upon the total assets except as provised in clause (b) including produce of calls on contributories, realised or brought to credit and not being moneys received and spent on carrying on the business:—

	Rs.		Per cent.
On the first	10,000	or fraction thereof	4
On the next	15,000	or fraction thereof	1 1/2
On the next	25,000	or fraction thereof	1
On the next	50,000	or fraction thereof	1 3/4
On any sums above	1,00,000		3/4
(b) On rents recovered			4

(c) When the Liquidator collects, calls or realises property for debenture holders or other secured creditors, the same rate as under proviso (a) to sub-rule (1) above to be paid out of the proceeds of such calls or property.

(d) When the Liquidator acts as Trustee under a scheme of arrangement, such remuneration not exceeding the rate under proviso (a) to sub-rule (1) above, as the Court shall allow.

(e) When the Liquidator performs any special duties, not provided for above, such amount as the Court on the application of the Liquidator may consider reasonable will be allowed as remuneration.

(f) The Liquidator shall, unless otherwise ordered by the Judge, charge the Companies under his management a sum which in his discretion he considers sufficient to cover the expenses of his office and this he shall do with due regard to the value of the assets in each matter and the labour and trouble involved in its management.

46. *Inspection of record by the Reserve Bank of India.* (a) The Reserve Bank of India, may, on application to the Registrar inspect the records relating to any proceedings. Such inspection shall be made before the Deputy Registrar of the Court.

(b) No Court fee shall be charged on an application under this Rule.

47. No money shall be paid out of Banking account except under cheques or orders signed by the Liquidator and countersigned by the Registrar, provided that the Judge may dispense with such countersignature.

In the case of a Court Liquidator no such counter-signature by the Registrar shall be necessary.

APPENDIX

FORM No. 1—RULE 13 (2)

In the High Court of Judicature in Travancore-Cochin.

CERTIFICATE AS TO SETTLEMENT OF LIST OF DEBTORS.

(Title)

The debts which have been allowed are set forth in the Schedule A hereto and (with the interest thereon and costs mentioned in the Schedule A) are due to the creditors by the debtors therein named recoverable in the way stated in Column 5 of the Schedule.

(In case of secured debts, particulars of the securities with estimated value will be entered in Schedule B).

SCHEDULE A.

Sl. No.	*Name and address of creditors.*	*Name and address of debtors.*	*Amount due with interest.*	*Mode of payment.*
1	2	3	4 *Rs. As. P.*	5

SCHEDULE B.

Description of the securities—

Dated

The......................day of......................19

Signature of Judge.

By order

(Sd.)

Registrar.

High Court,

Ernakulam.

PART III

NOTIFICATION.

No. L6-6897|55.

13th October 1955.

In exercise of the powers conferred under Section 102 of the Travancore-Cochin Panchayats Act II of 1950 and the Rule 188 of the Panchayat Rules 1951, the bye-laws of the following Panchayats are approved and notified by the Director of Panchayats, the same having been duly passed by the Panchayats concerned after observing all the formalities contemplated under Rule 118 of the Panchayat Rules 1951.

Office of the Director of
Panchayats, Trivandrum.

P. K. ABDULLA,
Director of Panchayats.

NAME OF PANCHAYATS

1. Avoly
2. Edava
3. Kadanad
4. Maradi
5. Thalappalam.

Bye-law for the collection of license fees fixed under Section 80 of the Panchayat Act II of 1950.

1. No place within the Panchayat area shall be used for any one or more of the purposes mentioned in the table of license fees appended, without a license from the Executive Authority of the Panchayat or member or officer authorised by him.

2. Applications for licenses shall be made in writing to the Executive Authority or member or officer authorised by him in the prescribed printed form, which can be had at the Panchayat Office on payment of two annas each, along with the license fee prescribed for, as per the table of license fees annexed.

3. Every licensee shall observe the following directions:—

i. He shall at the close of every working day cause the place to be cleaned.

ii. He shall at the same time cover all refuse, fragments of animal or other matter which have fallen or been deposited upon any part of the place or premises to be collected and placed in a suitable receptacle to the satisfaction of the Executive Authority or member or officer authorised by him.

4. The licensee shall cause every part of the internal surface of the walls of any building and every floor and pavement upon the said premises to be kept at all times in good order and repair so as to prevent the absorption therein of any liquid, filth or refuse or any noxious or injurious matter which may be splashed or may fable therein.

5. The licensee shall cause every drain or means of drainage upon or in connection with the said premises to be maintained at all times in good order or repair.

6. No person suffering from eruption of skin of any sort or affected with leprosy or open sore shall be employed on any premises used for the trade.

7. The licensee shall put a sign-board containing his name together with the No. and purpose of the license, in a conspicuous part of the place in respect of which the license is granted.

8. A breach of any of these bye-laws shall be punishable with a fine which may extend to fifteen rupees and in case of a continuing breach with fine which may extend to five rupees for every day during which the breach continues after conviction for the first breach.

Table of License fees under Section 80 of the Panchayat Act II of 1950.

Sl. No.	*Purpose.*	*Fee.* Rs.
1.	**Aerated waters**—manufacturing	6
2.	**Aloe fibre and yarn**—Storing, packing, pressing, preparing or manufacturing by any process whatever up to candy	6
	do. above 1 and up to 15 candies	10
	do. above 2 candies	15
3.	**Ammunition**—Storing, packing, pressing, cleaning, preparing or manufacturing by any process whatever.	12
4.	**Arecanuts**—Soaking of	6
5.	**Articles made of flour**—Baking, preparing, keeping or storing for human consumption (for other than domestic use)	6
6.	**Ashes**—Storing, packing, pressing, cleaning, preparing or manufacturing by any process whatever, dumping or sifting	3
7.	**Bamboos**—Storing for sale, hire or manufacture	5
8.	**Biscuits**—(a) Baking or preparing for other than domestic use.	6
	(b) Keeping or storing for wholesale trade	3
	(c) Keeping for retail trade	2
9.	**Blood**—Storing, packing, pressing, cleaning preparing, or manufacturing by any process whatever.	3
10.	**Bones**—Storing, packing, pressing, cleaning, preparing, or manufacturing by any process whatever.	3
11.	**Bread**—Baking, preparing, keeping or storing for human consumption (for other than domestic use)	6
12.	**Bricks**—Storing, selling or manufacturing.	30
13.	**Camphor**—Packing, pressing, cleaning, preparing or manufacturing by any process whatever or boiling—(a) storing for wholesale trade	3 to 6
	(b) for retail trade.	
14.	**Candles**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever.	6
15.	**Carpets**—Manufacturing	6

Table of License fees—*(contd.)*

Sl. No.	*Purpose.*	*Fee.* Rs.
16.	**Cashew nuts**—Storing, packing, preparing or manufacturing, by any process whatever up to one candy	6
	do. above 1 and up to 5 candies	12
	do. above 5 candies	24
17.	**Cut-gut**—Packing, storing, pressing, cleaning, preparing or manufacturing by any process whatever	12
18.	**Cement**—Packing, pressing, cleaning, preparing or manufacturing by any process whatever	12
19.	**Charcoal**—Dumping, sifting, selling or storing	6
20.	**Chemical preparations** — Storing, packing, pressing, cleaning, preparing, or manufacturing by any process whatever	6
21.	**Chillies**—Grinding by machinery	6
22.	**Chillies (dried)** Selling wholesale or storing for wholesale trade	3
23.	**Chlorate mixture**—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever	6
24.	**Cinders**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever, dumping or sifting	6
25.	**Clothes**—Dyeing	6
26.	**Coal**—Dumping, sifting, selling or storing	3
27.	**Cocoanut fibre**—Storing, packing, pressing cleansing, preparing or manufacturing by any process whatever up to three (3) candies	6
	do. above 3 and up to 10 candies	12
	do. above 10 and up to 25 candies	15
	do. above 25 and up to 50 candies	20
	do. above 50 and up to 100 candies	25
	Every additional 100 candies or fraction thereof (up to 500 candies)	5
	Above 500 candies	50
28.	**Cocoanut husks and cadjan leaves**—Soaking of—(a) Cocoanut husks—soaking of	3
	(b) Cadjan leaves—soaking of	3
29.	**Cocoanut shells**—Storing	3
30.	**Coir Yarn**—Storing, packing, cleansing, preparing or manufacturing by any process whatever up to 3 candies	6
	above 3 and up to 10 candies	12
	above 10 and up to 25 candies	15
	above 25 and up to 50 candies	20
	above 50 and up to 100 candies	25
	Every additional 100 candies or fraction thereof	5
	above 500 candies	50

Table of License fees—*(contd.)*

Sl. No.	*Purpose.*	*Fee.* Rs.
31.	Combustible materials—(a) Storing piece-goods for wholesale trade	3
	do. for retail trade	2
32.	Combustibles—Packing, preparing, keeping or storing for human consumption (for other than domestic use)	6
33.	Condiments—Manufacturing	6
34.	Confectionery—(a) Baking or preparing (for other than domestic use)	6
	(b) Keeping or storing	3
35	Copra—Preparing or storing or selling up to 1 candy	6
	do. above 1 and up to 5 candies	12
	do. above 5 candies	25
36.	Cotton — (Cotton refuse and cotton seed) Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever—up to 1 candy	5
	above 1 and up to 5 candies	10
	above 5 candies	15
37.	Cow dung cakes—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	3
38.	Dyes—packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
39.	Explosive—Storing	6
	(a) Chinese crackers—storing	3
40.	Fibres—Selling or storing up to 10 candies	6
	do. above 10 and up to 25 candies	12
	do. above 25 and up to 50 candies	20
	do. above 50 and up to 100 candies	30
	do. above 100 candies	50
41	Fat—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
42.	Fins — Storing, packing, pressing, preparing, cleansing or manufacturing by any process whatever	6
43.	Fire-wood—Selling or storing up to 3 candies	3
	do. above 3 candies	6
44.	Fire works — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	10
45.	Fish — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever up to 5 maunds	3
	do. above 5 and up to 15 maunds	6
	do. above 15 and up to 25 maunds	12
	do. above 25 maunds	20

Table of License fees—*(contd.)*

Sl. No.	*Purpose.*	*Fee.* Rs.
46.	**Fish-oil** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever up to 20 gallons	3
	do. above 20 gallons and up to 40 gallons	6
	do. above 40 gallons and up to 80 gallons	12
	do. above 80 gallons	20
47.	**Flex**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatsoever	6
48.	**Fleshings** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatsoever	6
49.	**Flour** — Packing, pressing, cleansing, preparing or manufacturing by any process whatever	3
50.	**Fuel**—Using for any industrial purpose	12
51.	**Fulminate of Mercury** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
52.	**Furniture**—Making and storing for sale	12
53.	**Gas**—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever	12
54.	**Ghee**.—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
55.	**Gold**—Refining	6
56.	**Grain** — Selling wholesale or storing for wholesale trade	6
57.	**Gram**—Husking by machinery	6
58.	**Grass**—Storing	6
59.	**Ground-nut** —Selling wholesale or storing for wholesale trade	6
60.	**Gun cotton** — Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever	6
61.	**Gunny Bags** —Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12
62.	**Gun Powder**— do.	6
63.	**Hair**— do. and dyeing or drying	12
64.	**Hay**—Selling or storing	12
65.	**Hemp** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever—up to 10 candies	6
	above 10 candies and up to 25 candies	12
	above 25 candies and up to 50 candies	20
	above 50 candies and up to 100 candies	30
	above 100 candies	50

Table of License fees—(contd.)

Sl. No.	*Purpose.*	*Fee* Rs
66.	**Hides** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	20
67.	**Hoofs**— do	6
68.	**Horns**— do.	3
69.	**Ice**—Manufacturing	12
70.	**Jaggery**—Storing, packing pressing cleansing, preparing or manufacturing by any process whatever or selling wholesale	6
	(a) Molasses do. do.	[illegible]
71.	**Jute**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
72.	**Kakhi**—Preparing	[illegible]
73.	**Lac**—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever	3
74.	**Lead**—Melting or leading utensils	[illegible]
75.	**Leather**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	25
76.	**Lime**—(a) Storing	[illegible]
	(b) Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12
77.	**Lime Shells** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	10
78.	**Manure**— do.	15
79.	**Machinery**—Using for industrial purposes (a) If worked by steam, gas, oil or electricity engines not exceeding 15 H. P.	125
	For every additional 15 H. P. or fraction thereof Rs. 8 up to a maximum of Rs. 125	
	(b) If worked by manual labour	30
80.	**Matches**—Storing, packing, pressing, cleansing, preparing or manufacturing, by any process whatever	
	up to 1 gross	1
	above 1 gross up to five	2
	above 5 gross	3
81.	**Meat** — Storing, selling, packing, pressing, cleansing, preparing or manufacturing by any process whatever	[illegible]
82.	**Metal** — Beating, breaking, hammering, casting etc., (i) Iron or Steel (ii) Copper, Brass or Bronze (iii) Silver or Gold (iv) any other metal	3

Table of License fees—*(contd.)*

Sl. No.	*Purpose.*	*Fee.* Rs.
83.	**Nitro Compound**— Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	6
84.	**Nitro Glycerine** — Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	6
85.	**Nitro Mixture**— do.	6
86.	**Offal**— do.	3
87.	**Oil** — Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever or boiling	6
88.	**Paddy** — Boiling or husking by machinery for (other than domestic use)	6
89.	**Paper**— Packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
90.	**Pitch** — Storing, pressing, cleansing, preparing or manufacturing by any process whatever	12
91.	**Pottery**— do.	6
92.	**Rugs** — Storing, pressing, packing, cleansing, preparing or manufacturing by any process whatever	12
93.	**Resin**—(Including Rosin) do.	12
94.	**Sago**—Manufacturing or distilling	6
95.	**Salt Petre** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
96.	**Seekai**—Powdering by machinery	3
97.	**Shellac** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
98.	**Silk**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12
99.	**Skin**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	20
100.	**Soap**—Packing, pressing, cleansing, preparing or manufacturing by any process whatever	6
101.	**Spirits**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	4
102.	**Straw**—Selling or storing	6
103.	**Sugar**— Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12

Table of License fees—*(contd.)*

Sl. No.	Purpose.	Fee. Rs
104.	**Sugar Candy** — Packing, pressing, cleansing, preparing or manufacturing by any process whatever	12
105.	**Sulphur**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12
106.	**Surki**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	12
107.	**Sweet meats** — Baking, or preparing (for other than domestic use)	6
108.	**Tallow**—Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever or melting	6
109.	**Tar**—Storing, packing, pressing, cleansing, preparing, or manufacturing by any process whatever	12
110.	**Thatching materials**—Selling or storing	10
111.	**Tiles**—Manufacturing up to 20,000 in a year For every additional 10,000 Rs. 5 up to a maximum of Rs. 125	50
112.	**Timber**—Selling or storing up to 15 candies	10
	do. above 15 candies up to 50 candies	25
	do. above 50 candies up to 100 candies	50
	do. above 100 candies up to 200 candies	100
	do. above 200 candies	150
113.	**Tobacco**—(Including snuff, cigars, cigarettes and beedies) preparing or manufacturing by any process whatever	20
114.	**Wool** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever dyeing or drying	12
115.	**Turpentine** — Storing, packing, pressing, cleansing, preparing or manufacturing by any process whatever	4
116.	**Yarn**—Dyeing	6
117.	**Guilding or Electroplating**	6
118.	**Keeping a shaving or hair cutting saloon**	6
119.	**Manufacturing articles from which offensive or unwholesome smell, fumes, dust or noise arise**	30
120.	**Washing soiled clothes and keeping soiled clothes for purposes of washing them and keeping washed clothes**	3
121.	**Coffee**—Storing, pressing, packing, cleansing, manufacturing by any process whatever	6
122.	**Tea**—Storing, pressing, packing, cleansing or manufacturing by any process whatever	6